



Illinois Department of Revenue

# 2010 IL-990-T-X

For tax years ending on or after December 31, 2010

## Amended Exempt Organization Income and Replacement Tax Return

Do not write above this line.

**Indicate what tax year you are amending:** Tax year beginning month day year, ending month day year



If you are filing an amended return for tax years ending **before December 31, 2010**, you cannot use this form. For prior years, use the amended return form for that year.

Write the amount you are paying.

\$ \_\_\_\_\_

### Step 1: Identify your exempt organization

**A** Write your complete legal business name.

If you have a name change **only**, check this box. ☐

Name: \_\_\_\_\_

**B** If you have an address change, check this box and complete the following information. ☐

C/O: \_\_\_\_\_

Mailing address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

**C** Write your federal employer identification number (FEIN).

\_\_\_\_ - \_\_\_\_ - \_\_\_\_ - \_\_\_\_ - \_\_\_\_ - \_\_\_\_

**D** Check the applicable box for the type of change being made.

☐ State change

☐ Federal change

If a federal change, check one:

☐ Partial agreed

☐ Finalized

**Write the finalization date** \_\_\_\_\_

**Attach** your federal finalization to this return.

**E** Check this box if you are taxed as a corporation. ☐

**F** Check this box if you are taxed as a trust. ☐

**G** Check this box if Schedule 1299-D is attached. ☐

### Step 2: Explain the changes on this return

### Step 3: Figure your base income or loss

**1** Unrelated business taxable income or loss from U.S. Form 990-T, Line 34.

**1** \_\_\_\_\_ .00

**1** \_\_\_\_\_ .00

**2** Illinois income and replacement tax deducted in arriving at Line 1.

**2** \_\_\_\_\_ .00

**2** \_\_\_\_\_ .00

**3** Base income or loss. Add Lines 1 and 2.

**3** \_\_\_\_\_ .00

**3** \_\_\_\_\_ .00

**If the amount on Line 3 is derived only from inside Illinois or if you are an Illinois resident trust, skip Step 4 and go to Step 5; otherwise complete Step 4.**

### Step 4: Figure your income allocable to Illinois

**4** Trust, estate, and non-unitary partnership business income or loss included in Line 3.

**4** \_\_\_\_\_ .00

**4** \_\_\_\_\_ .00

**5** Business income or loss. Subtract Line 4 from Line 3.

**5** \_\_\_\_\_ .00

**5** \_\_\_\_\_ .00

**6** Total sales everywhere. This amount cannot be negative.

**6** \_\_\_\_\_ .00

**6** \_\_\_\_\_ .00

**7** Total sales inside Illinois. This amount cannot be negative.

**7** \_\_\_\_\_ .00

**7** \_\_\_\_\_ .00

**8** Apportionment Factor. Divide Line 7 by Line 6 (carry to six decimal places).

**8** \_\_\_\_\_

**8** \_\_\_\_\_

**9** Business income or loss apportionable to Illinois.

Multiply Line 5 by Line 8.

**9** \_\_\_\_\_ .00

**9** \_\_\_\_\_ .00

**10** Trust, estate, and non-unitary partnership business income or loss apportionable to Illinois.

**10** \_\_\_\_\_ .00

**10** \_\_\_\_\_ .00

**11** **Base income or loss allocable to Illinois.**

Add Lines 9 and 10.

**11** \_\_\_\_\_ .00

**11** \_\_\_\_\_ .00

Attach remittance payable to "Illinois Department of Revenue" here.





A

As most recently  
reported or adjusted

B

Corrected amount

**Step 5: Figure your net replacement tax**

12	Base income or net loss from Line 3 or Line 11.	12	_____	.00	12	_____	.00
13	<b>Replacement tax. Corporations:</b> multiply Line 12 by 2.5% (.025); <b>Trusts:</b> multiply Line 12 by 1.5% (.015).	13	_____	.00	13	_____	.00
14	Recapture of investment credits ( <b>Schedule 4255</b> ).	14	_____	.00	14	_____	.00
15	Replacement tax before investment credits. Add Lines 13 and 14.	15	_____	.00	15	_____	.00
16	Investment credits ( <b>Form IL-477</b> ).	16	_____	.00	16	_____	.00
17	<b>Net replacement tax.</b> Subtract Line 16 from Line 15. If the amount is negative, write "0."	17	_____	.00	17	_____	.00

**Step 6: Figure your net income tax**

18	Net income or loss from Line 12.	18	_____	.00	18	_____	.00
19	<b>Income tax. Corporations:</b> multiply Line 18 by 4.8% (.048); <b>Trusts:</b> multiply Line 18 by 3% (.03).	19	_____	.00	19	_____	.00
20	Recapture of investment credits ( <b>Schedule 4255</b> ).	20	_____	.00	20	_____	.00
21	Income tax before credits. Add Lines 19 and 20.	21	_____	.00	21	_____	.00
22	Income tax credits ( <b>Schedule 1299-D</b> ).	22	_____	.00	22	_____	.00
23	<b>Net income tax.</b> Subtract Line 22 from Line 21. If the amount is negative, write "0."	23	_____	.00	23	_____	.00

**Step 7: Figure your refund or balance due**

24	Net replacement tax from Line 17.	24	_____	.00	24	_____	.00
25	Net income tax from Line 23.	25	_____	.00	25	_____	.00
26	<b>Total net income and replacement taxes.</b> Add Lines 24 and 25.	26	_____	.00	26	_____	.00
27	Payments						
	a Credit from prior year overpayment.	27a	_____	.00			
	b Total estimated payments.	27b	_____	.00			
	c Form IL-505-B (extension) payment.	27c	_____	.00			
	d Gambling withholding ( <b>Form W-2G</b> ).	27d	_____	.00			
28	Total payments. Add Lines 27a through 27d.				28	_____	.00
29	Tax paid with original return (do not include penalties and interest).				29	_____	.00
30	Subsequent tax payments made since the original return.				30	_____	.00
31	Total tax paid. Add Lines 28, 29, and 30.				31	_____	.00
32	Total amount previously refunded and/or credited for the year being amended, whether or not you received the overpayment.				32	_____	.00
33	Net tax paid. Subtract Line 32 from Line 31.				33	_____	.00
34	<b>Refund.</b> Subtract Line 26 from Line 33.				34	_____	.00
35	<b>Tax due.</b> Subtract Line 33 from Line 26.				35	_____	.00
36	Penalty. See instructions.				36	_____	.00
37	Interest. See instructions.				37	_____	.00
38	Total balance due. Add Lines 35 through 37.				38	_____	.00

► **Make your check payable to "Illinois Department of Revenue" and attach to the front page of this form.** ◀



Write the amount of your payment on the top of Page 1 in the space provided.

**Step 8: Sign here**

Under penalties of perjury, I state that I have examined this return and, to the best of my knowledge, it is true, correct, and complete.

Signature of authorized officer	Month Day Year	Title	( ) Phone
Signature of preparer	Month Day Year	Preparer's Social Security Number or firm's FEIN	( )
Preparer firm's name (or yours, if self-employed)	Address		Phone

► **Mail this return to: Illinois Department of Revenue, P.O. Box 19016, Springfield, IL 62794-9016** ◀

